

# **EXHIBIT 2**

CONFIDENTIAL  
Shahab Hashemi – October 8, 2021

Page 236

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK  
MASTER DOCKET 18-MD-2865 (LAK)  
CASE NO. 18-CV-09797

\_\_\_\_\_)  
IN RE: )  
\_\_\_\_\_)  
CUSTOMS AND TAX ADMINISTRATION OF )  
THE KINGDOM OF DENMARK )  
(SKATTEFORVALTNINGEN) TAX REFUND )  
SCHEME LITIGATION )  
\_\_\_\_\_)

C O N F I D E N T I A L

REMOTE VTC VIDEOTAPED DEPOSITION UNDER ORAL  
EXAMINATION OF  
SHAHAB HASHEMI  
VOLUME II  
DATE: October 8, 2021

REPORTED BY: MICHAEL FRIEDMAN, CCR

CONFIDENTIAL  
Shahab Hashemi – October 8, 2021

Page 237

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

TRANSCRIPT of the videotaped deposition  
of the witness, called for Oral Examination in the  
above-captioned matter, said deposition being taken  
by and before MICHAEL FRIEDMAN, a Notary Public and  
Certified Court Reporter of the State of New Jersey,  
via WEBEX, ALL PARTIES REMOTE, on October 8, 2021,  
commencing at approximately 7:02 in the morning.

CONFIDENTIAL  
Shahab Hashemi – October 8, 2021

Page 238

1     A P P E A R A N C E S:

2

3     HUGHES, HUBBARD & REED  
4     One Battery Park Plaza  
5     New York, NY 10004

6     BY:   NEIL OXFORD, ESQ.  
7           BILL MAGUIRE, ESQ.  
8           MARC A. WEINSTEIN, ESQ.  
9           CAROLYN HARBUS, ESQ.  
10          JAMES HENSELER, ESQ.  
11          JOHN MCGOEY, ESQ.  
12          VALERIE CAHAN, ESQ.  
13          ERIN PAMUKCU, ESQ.  
14          VICTOR SANDOVAL, ESQ.  
15          MAUREEN HOWLEY, ESQ.  
16          GREGORY FARRELL, ESQ.  
17          ELIZABETH ZHOU, ESQ.  
18          DEBBIE PLACID, ESQ.  
19          SIOBHAN D'ANGELO, ESQ.

20       Via VTC  
21       Attorneys for SKAT

22

23     HANAMIRIAN LAW FIRM  
24     40 E. Main Street  
25     Moorestown, NJ 08057  
26     BY:   JOHN M. HANAMIRIAN, ESQ.  
27           ELZA GRIGORYAN  
28           Via VTC

29     Attorneys for Acorn Capital

30     THE MOORE TAX LAW GROUP  
31     11 Broadway  
32     New York, NY 10004  
33     BY:   ZHANNA A. ZIERING, ESQ.  
34           Via VTC

35     Attorneys for Klugman and Kenning

36

37     KAPLAN RICE  
38     142 West 57th Street  
39     New York, NY 10019  
40     BY:   Y. KATIE WANG, ESQ.  
41           MICHELLE RICE, ESQ.  
42           Via VTC

43     Attorneys for Albedo, et al

44

CONFIDENTIAL  
Shahab Hashemi – October 8, 2021

Page 239

1 A P P E A R A N C E S:

2

KOSTELANETZ & FINK  
250 Greenwich Street  
New York, NY 10007

4 BY: NICHOLAS H. BAHNSEN, ESQ.  
BRYAN C. SKARLATOS, ESQ.  
5 CAROLINE CIRAULO, ESQ.  
ERIC SMITH, ESQ.  
6 DANIEL DAVIDSON, ESQ.  
SHARON L. MCCARTHY, ESQ.  
7 JULIET L. FINK, ESQ.  
Via VTC

8 Attorneys for Azalea, et al

9

K&L GATES  
10 One Lincoln Street  
Boston, MA 02111

11 BY: JOHN GAVIN, ESQ.  
BRANDON DILLMAN, ESQ.  
12 DAVID FINE, ESQ.  
JOHN BLESSINGTON, ESQ.  
13 ANNA E. L'HOMMEDIU, ESQ.  
Via VTC

14 Attorneys for Alexander Jamie Mitchell, et al

15

GUSRAE, KAPLAN & NUSBAUM  
16 120 Wall Street  
New York, NY 10005

17 BY: KARI PARKS, ESQ.  
18 MARTIN H. KAPLAN, ESQ.  
Via VTC

19 Attorneys for Goldstein

20

21

22

23

24

25

CONFIDENTIAL  
Shahab Hashemi – October 8, 2021

Page 240

1 A P P E A R A N C E S:

2

WILMER HALE  
3 7 World Trade Center – 250 Greenwich Street  
New York, NY 10007  
4 BY: ALAN SCHOENFELD, ESQ.  
MICHAEL BONGIORNO, ESQ.  
5 CARY GLYNN, ESQ.  
JULIA C. PILCER, ESQ.  
6 RACHEL CRAFT, ESQ.  
ANDREW DULBERG, ESQ.  
7 BRITTANY LLEWELLYN, ESQ.  
Via VTC  
8 Attorneys for Avanix, et al

9

10

BINDER & SCHWARTZ  
11 366 Madison Avenue  
New York, NY 10017  
12 BY: NEIL S. BINDER, ESQ.  
GREGORY C. PRUDEN, ESQ.  
13 WENDY H. SCHWARTZ, ESQ.  
M. TOMAS MURPHY, ESQ.  
14 Via VTC  
ATTORNEYS for ED&F Man

15

DEWEY, PEGNO & KRAMARSKY  
16 777 Third Avenue  
New York, NY 10017  
17 BY: SEAN MULLEN, ESQ.  
DAVID PEGNO, ESQ.  
18 THOMAS E.L. DEWEY, ESQ.  
19 Via VTC  
Attorneys for Michael Ben-Jacob

20

WILLIAMS & CONNOLLY  
21 725 12th STREET, NW  
Washington, DC 20005  
22 BY: AMY B. MCKINLAY, ESQ.  
STEPHEN D. ANDREWS, ESQ.  
23 Via VTC  
24 Attorneys for Sander Gerber Pension Plan

25

CONFIDENTIAL  
Shahab Hashemi – October 8, 2021

Page 241

1 A P P E A R A N C E S:

2

3 KATTEN  
575 Madison Avenue  
4 New York, NY 10022  
BY: DAVID GOLDBERG, ESQ.  
5 MICHAEL ROSENAFT, ESQ.  
Via VTC  
6 Attorneys for Klugman

7

SEWARD & KISSEL  
8 One Battery Park Plaza  
New York, NY 10004  
9 BY: SHREY SHARMA, ESQ.  
THOMAS R. HOOPER, ESQ.  
10 MARK J. HYLAND, ESQ.  
Via VTC  
11 Attorneys for Bernard Tew

12

LAW OFFICES OF SHELDON S. TOLL  
13 2000 Town Center  
Southfield, MI 48075  
14 BY: SHELDON S. TOLL, ESQ.  
Via VTC  
15 Attorneys for Hoffmeister

16

MORVILLO, ABROMOWITZ, GRAND, IASON & ANELLO  
17 565 5th Avenue  
New York, NY 10017  
18 BY: RICHARD WEINBERG, ESQ.  
Attorneys for Glove Pension Plan, Mill River  
19 Pension Plan, Traden Investment Pension Plan

20

21

22

23

24

25

CONFIDENTIAL  
Shahab Hashemi – October 8, 2021

Page 242

1       ALSO PRESENT: JOSE RIVERA, Videographer  
2                               KIRSTEN MARIE DONATO, ESQ.  
3                               KAMMERADVOKATEN POUL SCHMITH  
4                               CHARLOTTE WOODWARD  
5                               ROSENBLATT LAW  
6                               KATRINE HOVGAARD BØEGH, ESQ.  
7                               CHRISTINE P. VINTHOR  
8                               CHRISTIAN BØLOW  
9                               MARISE HØRBY SALVESEN  
10                              ANNE CHRISTINE K. EGHOLM  
11                              ANNA L'HOMMEDIEU  
12                              JENS KJAEGAARD  
13                              JOHN ACKLEY  
14                              LUTHER KISANGA  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25



CONFIDENTIAL  
Shahab Hashemi – October 8, 2021

Page 251

1 attorneys conveyed factual information,  
2 you can answer. But beyond that, I  
3 would instruct you not to answer.

4 If you recall at all.

5 A Mr. Oxford, at this moment in time,  
6 I don't recall exactly the answers to the  
7 questions.

8 Q Okay. Do you recall, sitting here  
9 today, what, if any, factual information  
10 ED&F Man's lawyers conveyed to you on  
11 Topic 23?

12 MR. BINDER: Objection, asked and  
13 answered.

14 A I can't recall right now.

15 Q Okay. Is it correct that  
16 ED&F Man's position is that Annex E  
17 contains — withdrawn.

18 Is it correct that ED&F Man's  
19 position is that the Annex E tax vouchers  
20 contain certain inaccuracies?

21 A The Annex E tax vouchers contain  
22 inaccuracies.

23 Q Can you describe those inaccuracies  
24 for me, please?

25 A Are you able to be specific,

CONFIDENTIAL  
Shahab Hashemi – October 8, 2021

Page 252

1 Mr. Oxford?

2 Q It's just a general question.

3 ED&F Man's position is that Annex E  
4 references tax vouchers that are inaccurate.

5 I'm asking for your understanding,  
6 as a corporate representative on a notice  
7 topic here, whether you have any  
8 understanding of what those inaccuracies are?

9 A The inaccuracies are that the tax  
10 vouchers in Annex E were incorrectly  
11 produced.

12 Q Can you explain what you mean,  
13 "incorrectly produced?"

14 A What I mean is that they should not  
15 have been produced.

16 Q Why should they not have been  
17 produced?

18 A Because they are inaccurate.

19 Q In what sense are they inaccurate?

20 A Could you repeat the question,  
21 please?

22 Q In what sense are they inaccurate?

23 A Because -- they were inaccurate  
24 because the pension plans weren't due a  
25 dividend from the company.

CONFIDENTIAL  
Shahab Hashemi – October 8, 2021

Page 421

1 C E R T I F I C A T E

2

3 I, MICHAEL FRIEDMAN, a Certified Court  
4 Reporter and Notary Public, qualified in and for  
5 the State of New Jersey do hereby certify that  
6 prior to the commencement of the examination SHAHAB  
7 HASHEMI was duly sworn by me to testify to the  
8 truth the whole truth and nothing but the truth.

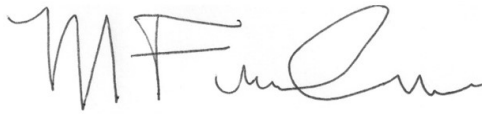
9 I DO FURTHER CERTIFY that the foregoing  
10 is a true and accurate transcript of the testimony  
11 as taken stenographically by and before me at the  
12 time, place and on the date hereinbefore set forth.

13 I DO FURTHER certify that I am neither a  
14 relative of nor employee nor attorney nor counsel  
15 for any of the parties to this action, and that I  
16 am neither a relative nor employee of such attorney  
17 or counsel, and that I am not financially  
18 interested in the action.

19

20

21



22

MICHAEL FRIEDMAN, CCR of the

23

State of New Jersey

24

License No: 30XI00228600

25

Date: October 10, 2021